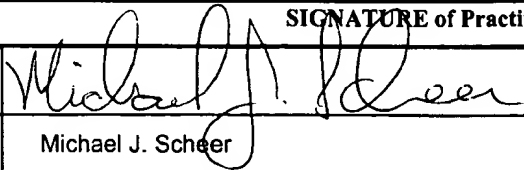


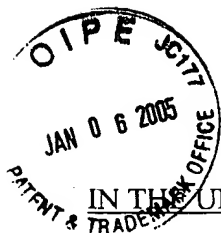
Sample Form (09-04)

AUTHORIZATION TO ACT IN A REPRESENTATIVE CAPACITY

| In re Application of: Hitchings, et al. | | | | | |
|--|--|------|---------------------|----------------|--------|
| Application No. 09/828,616 | | | | | |
| Filed: April 6, 2001 | | | | | |
| Title: Like Kind Exchange System and Method | | | | | |
| Attorney Docket No. formerly P/2167-229, now 72167.000229 | Art Unit: 2161 | | | | |
| <p>The practitioner named below is authorized to conduct interviews and has the authority to bind the principal concerned. Furthermore, the practitioner is authorized to file correspondence in the above-identified application pursuant to 37 CFR 1.34:</p> <table border="1"><thead><tr><th>Name</th><th>Registration Number</th></tr></thead><tbody><tr><td>Carl L. Benson</td><td>38,378</td></tr></tbody></table> | | Name | Registration Number | Carl L. Benson | 38,378 |
| Name | Registration Number | | | | |
| Carl L. Benson | 38,378 | | | | |
| <p>This is not a Power of Attorney to the above-named practitioner. Accordingly, the practitioner named above does not have authority to sign a request to change the correspondence address, a request for an express abandonment, a disclaimer, a power of attorney, or other document requiring the signature of the applicant, assignee of the entire interest or an attorney of record. If appropriate, a separate Power of Attorney to the above-named practitioner should be executed and filed in the United States Patent and Trademark Office.</p> | | | | | |
| SIGNATURE of Practitioner of Record | | | | | |
| Signature  | Date 1/3/05 | | | | |
| Name Michael J. Scheer | Registration No., if applicable 34,425 | | | | |
| Telephone (212) 835-1400 | | | | | |

This form offers a sample or suggested format for an authorization for an agent. See MPEP § 713.05 for more information. This sample form is not an OMB officially approved form.

If you need assistance in completing the form, call 1-800-PTO-9199 and select option 2.



PATENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

CHANGE IN CORRESPONDENCE ADDRESS

Sir:

The undersigned, an attorney of record in the patent applications set forth in the table below,

| Application No. | Filing Date | Existing Docket No. | New Docket No. |
|-----------------|------------------|---------------------|----------------|
| 09/828,616 | April 6, 2001 | J2167.0229 | 72167.000229 |
| 10/359,214 | February 6, 2003 | J2167.0405 | 72167.000405 |
| 09/779,950 | February 9, 2001 | J2167.0237 | 72167.000237 |
| 10/754,700 | January 12, 2004 | J2167.0478 | 72167.000478 |

hereby requests that all correspondence and telephone communications associated with the above applications should be addressed to:

CUSTOMER NUMBER 21967

which corresponds to the following:

Intellectual Property Department
Hunton & Williams LLP
1900 K Street, N.W.
Suite 1200
Washington, DC 20006-1109
(202) 955-1500 (telephone)
(202) 778-2201 (facsimile)

Additionally, as set forth in the above table, the existing attorney docket numbers for each case are being revised to new attorney docket numbers. Please revise the docket number of record for each listed application as set forth above.

Respectfully submitted,

DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP

Dated: January 3, 2005

DICKSTEIN SHAPIRO MORIN &
OSHINSKY LLP

1177 Avenues of the Americas
New York, New York 10036-2714
(212) 835-1400 (telephone)

By:

A handwritten signature in dark ink, appearing to read "Michael J. Scheer", written over a horizontal line.

Michael J. Scheer

Registration No. 30,425